

2004 MICHIGAN Single Business Tax Annual Return**TEST FINAL**
10/11/04**2004**
C-8000

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year 2004 or for the following tax year <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Beginning Date <div style="border: 1px solid black; padding: 2px;"> month year </div> </div> <div style="width: 45%;"> Ending Date <div style="border: 1px solid black; padding: 2px;"> month year </div> </div> </div>	5. Federal Employer Identification Number (FEIN) or TR Number <div style="border: 1px solid black; width: 100px; height: 20px; margin-left: auto;"></div>
2. Name (Type or Print) DBA Street Address City, State, ZIP Code	6. If discontinued, enter effective date 7. Business Start Date 8. Principal Business Activity
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____	9. Organization Type (check one) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> a. <input type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corporation e. <input type="checkbox"/> Other Corporation g. <input type="checkbox"/> Limited Liability Company-Corporation </div> <div style="width: 45%;"> b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership </div> </div>
4. Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>	

10. Gross receipts **10.**00

11. Business income. Filers using the Short-Method, go to C-8000S, line 9 **11.**00

COMPENSATION

12. Salaries, wages and other payments to employees **12.**00

13. Employee insurance plans - health, life **13.**00

14. Pension, retirement, profit sharing plans **14.**00

15. Other payments - supplemental unemployment benefit trust, etc **15.**00

16. Total Compensation. Add lines 12 - 15 **16.**00

ADDITIONS - to the extent deducted in arriving at business income.

17. Depreciation and other write-off of tangible assets **17.**00

18. Taxes imposed on or measured by income (e.g., city, state, foreign) **18.**00

19. Single business tax **19.**00

20. Dividends, interest and royalty expenses **20.**00

21. Capital loss carryover or carryback **21.**00

22. Net operating loss carryover or carryback **22.**00

23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions **23.**00

24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see instructions **24.**00

25. Losses from partnerships. Account No. **25.**00

26. Total Additions. Add lines 17 - 25 **26.**00

27. Subtotal. Add lines 11, 16 and 26 **27.**00

SUBTRACTIONS

28. Dividends, interest and royalty income included in business income **28.**00

29. Capital losses not deducted in arriving at business income **29.**00

30. Income from partnerships included in business income, Account No. **30.**00

31. Total Subtractions. Add lines 28 - 30 **31.**00


TAX BASE

32. Tax Base. Subtract line 31 from line 27 **32.**00

33. Apportioned Tax Base. Multiply line 32 by _____ % from C-8000H, line 16 or 19 **33.**00

62. PAYMENT. Enter amount from page 2, line 58 **PAY THIS AMOUNT** **62.**

WITHOUT PAYMENT - Mail return to:

 **Michigan Department of Treasury**
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 62 and mail check and return to:

 **Michigan Department of Treasury**
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make checks payable to "State of Michigan." Print the FEIN and "SBT" on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

TAX BASE

34. Enter amount from line 32 or 33, whichever applies 34. _____ .00

ADJUSTMENTS

35. Recapture of capital acquisition deduction from C-8000D, line 19 ▶ 35. _____ .00

36. ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract ▶ 36. _____ .00

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37. Business loss deduction 37. _____ .00

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38. _____ .00**STATUTORY EXEMPTION - Complete and attach Form C-8043, Statutory Exemption Schedule.**

39. Allowable statutory exemption, from C-8043, line 16 39. _____ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a. ☐ 40. _____ .00**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S 41. _____ .00

Check the method being used: ▶ ☐ **Compensation Reduction** OR ▶ ☐ **Gross Receipts Reduction**42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used,
enter the amount from C-8000S, line 14 42. _____ .0043. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019) ▶ 43. _____ .00**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44. _____ .00**The small business and contribution credits are computed on Form C-8000C and/or C-8009. Complete Form C-8000C and/or C-8009 before continuing. If not filing Form C-8000C or C-8009, enter the amount from line 44 on line 45.**

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45. _____ .00

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 46. _____ .00

47. Nonrefundable credits from C-8000MC, line 82 47. _____ .00

48. Add lines 46 and 47 48. _____ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49. _____ .00**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**

50. Overpayment credited from 2002 50. _____ .00

51. Estimated tax payments 51. _____ .00

52. Tax paid with request for extension 52. _____ .00

53. Refundable credits from C-8000MC, line 14 53. _____ .00

54. Total. Add lines 50 - 53 ▶ 54. _____ .00

55. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55. _____ .00

56. Underpaid estimate penalty and interest from C-8020, line 28 or 40, whichever applies 56. _____ .00

57. Annual return penalty at _____ % = _____ and interest = _____ 57. _____ .00

58. If line 55 is blank, go to line 59. Otherwise, add lines 55 - 57; enter the amount here and on
page 1, line 62. If line 54 is greater than the total of line 55 through 57, enter zero. 58. _____ .00**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54.

If less than zero, leave blank. See instructions 59. _____ .00

60. Enter the amount of overpayment on line 59 to be refunded ▶ 60. _____ .00

61. Enter the amount of overpayment on line 59 to be **credited forward** ▶ 61. _____ .00

TAXPAYER'S DECLARATION <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		PREPARER'S DECLARATION <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> Preparer's Signature _____	
Taxpayer's Signature _____		Print or Type Preparer's Name _____	Date _____
Print or Type Taxpayer's Name _____	Date _____	Business Address, Phone and Identification Number _____	
Title _____			

This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.

**2004 MICHIGAN
SBT Recapture of Capital Acquisition Deduction****TEST FINAL
10/11/04****2004
C-8000D**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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PART 1: DISPOSITION OF DEPRECIABLE REAL PROPERTY ACQUIRED IN TAX YEARS BEGINNING BEFORE OCTOBER 1, 1989

3. Enter all depreciable **real property located in Michigan** that was sold or otherwise disposed of during the tax year.
Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)

4. Total columns 3e and 3f. A loss on 4f will increase recapture 4. _____
5. **Adjusted Proceeds.** If line 4f is a gain, subtract it from 4e. If line 4f is a loss, add it to 4e 5. _____ .00
If taxable in another state, complete lines 6 and 7; otherwise, go to line 8.
6. Apportioned gains or (losses). Multiply line 4f by the percentage
from C-8000H, line 16 or line 19, whichever applies 6. _____ .00
7. Apportioned Adjusted Proceeds. If line 6 is a gain, subtract it from 4e. If line 6 is a loss, add it to 4e 7. _____ .00

PART 2: DISPOSITION OF DEPRECIABLE PERSONAL PROPERTY ACQUIRED IN TAX YEARS BEGINNING BEFORE OCTOBER 1, 1989

8. Enter all depreciable **personal property** that was sold or otherwise disposed of during the tax year.
Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)

9. Total columns 8e and 8f. A loss on 9f will increase recapture 9. _____
10. **Adjusted Proceeds.** If line 9f is a gain, subtract it from 9e. If line 9f is a loss, add it to 9e 10. _____ .00
If taxable in another state, complete line 11; otherwise, go to line 12.
11. Apportioned Adjusted Proceeds. Multiply line 10 by the percentage from C-8000H, line 23 11. _____ .00

PART 3: DISPOSITION OF REAL AND PERSONAL PROPERTY ACQUIRED IN TAX YEARS BEGINNING AFTER SEPTEMBER 30, 1989 - VARIOUS

12. Enter all depreciable **real and personal property** that was sold or otherwise disposed of during the tax year. Include: (1) Property acquired in tax years beginning after September 30, 1989 and before January 1, 1997, (2) Real and personal property acquired in tax years beginning after December 31, 1996 and before January 1, 2000 and located in Michigan, or moved into Michigan after acquisition in tax years beginning after December 31, 1996 and before January 1, 2000, and (3) All mobile tangible assets acquired in tax years beginning after December 31, 1996 and before January 1, 2000.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)
13. Total columns 12e and 12f. A loss on 13f will increase recapture 13.					

14. **Adjusted Proceeds.** If line 13f is a gain, subtract it from 13e. If line 13f is a loss, add it to 13e 14. .00
If taxable in another state, complete line 15; otherwise, go to line 16.

15. Apportioned Adjusted Proceeds. Multiply line 14 by the percentage from C-8000H, line 16 or 19 15. .00

PART 4: TRANSFERS OUT OF MICHIGAN OF ALL DEPRECIABLE REAL AND PERSONAL PROPERTY, OTHER THAN MOBILE TANGIBLE ASSETS, ACQUIRED IN TAX YEARS BEGINNING AFTER DECEMBER 31, 1996, THAT WERE ELIGIBLE FOR A CAPITAL ACQUISITION DEDUCTION

16. Enter all depreciable **real and personal property** transferred outside Michigan, other than mobile tangible assets, acquired in tax years beginning after December 31, 1996 and before January 1, 2000, that were eligible for a capital acquisition deduction.

a. Description	b. Location	c. Date Acquired	d. Date Transferred	e. Adjusted Federal Basis

17. Total column 16e 17. .00
If taxable in another state, complete line 18; otherwise, go to line 19.

18. Apportioned total federal basis. Multiply line 17 by the percentage from Form C-8000H, line 16 or 19, whichever applies 18. .00

PART 5: TOTAL RECAPTURE

19. **TOTAL RECAPTURE of Capital Acquisition Deduction.** Add lines 5, 10, 14 and 17 OR lines 7, 11, 15 and 18, whichever apply. Enter here and on Form C-8000, line 35 19. .00

2004 MICHIGAN
SBT Statutory Exemption/Business Income Averaging
For Persons Other Than Corporations

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IMPORTANT: There must be four (4) taxable years preceding 2004 to qualify for business income averaging.	
1. Name	2. Federal Employer ID Number (FEIN) or TR Number
A. TAXABLE YEARS (Years Ending In)	B. BUSINESS INCOME* (Form C-8000, line 11, cannot be less than zero)
3. 2004	
4. 2003	
5. 2002	
6. 2001	
7. 2000	
8. Total Business Income Add lines 3 through 7.	
9. Average Business Income Divide the amount on line 8 by the number 5.	

If the amount on line 9 is greater than line 3, do not average business income. If the amount on line 9 is less than line 3, use the amount on line 9, Average Business Income, to compute the statutory exemption only. See the instructions for Form C-8043, *SBT Statutory Exemption Schedule*.

***IMPORTANT:** If business income is not available because no annual return was required, determine business income on the appropriate worksheet in the instruction booklet. **Attach this schedule to the return.**

2004 MICHIGAN SBT Statutory Exemption Schedule **TEST FINAL**
10/11/04

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1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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NOTE: If claiming a statutory exemption, complete and attach this schedule to Form C-8000, *Single Business Tax Annual Return*.

3. Business income from C-8000, line 11. Non-corporate taxpayers, if averaging business income, enter the amount from C-8000G, line 9 3. _____ .00
4. Loss carryback or carryover from C-8000, lines 21 and 22. This cannot be a negative number 4. _____ .00
5. Compensation and director fees of ALL shareholders from C-8000KC, line 5 ▶ 5. _____ .00
6. Add lines 3, 4 and 5 6. _____ .00
7. Statutory Exemption.
Enter \$45,000 or the amount from C-8009, line 4 ▶ 7. _____ .00

PARTNERS OR SHAREHOLDERS (S OR PROFESSIONAL CORPORATION) EXEMPTION

8. Number qualified from C-8000KP, line 5, or C-8000KC, line 4. 8a. _____ LESS 1 = ▶ 8b. _____
9. Multiply line 8b by \$12,000. The maximum is \$48,000 9. _____ .00
10. Increased statutory exemption. Add lines 7 and 9 10. _____ .00

SHORT-PERIOD/PART-YEAR EXEMPTION

11. Number of months covered by this return.
11a. _____ divided by 12 = 11b. _____ %.
12. Multiply line 7 or 10 by the percentage on line 11b 12. _____ .00

ALLOWABLE EXEMPTION

13. Enter the amount from line 7, 10 or 12, whichever applies 13. _____ .00
14. Subtract line 13 from line 6. If this is a negative amount, enter zero 14. _____ .00
15. Multiply line 14 by 2. This amount cannot be less than zero 15. _____ .00
16. **Allowable Statutory Exemption.** Subtract line 15 from line 13.
Enter this amount on Form C-8000, line 39 and **attach** this schedule to SBT return ▶ 16. _____ .00

If line 16 is negative, enter zero; a statutory exemption is not allowed.